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RENO COUNTY, KANSAS

Primary Government Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2012

RENO COUNTY, KANSAS
 Primary Government Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2012

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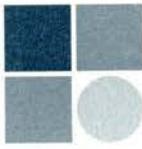
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, KS

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Reno County, Kansas**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

The financial statement referred to above includes one related municipal entity, Reno County Public Building Commission and does not include the financial data for the County's legally separate related municipal entity, Reno County Extension Council. Accounting principles generally accepted in the United

States of America require financial data for all related municipal entities to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its related municipal entities. The County has not issued such reporting entity financial statements. The effect on the financial statement of this departure from accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Reno County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Reno County, Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Aggregate Remaining Fund Information

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Reno County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Reno County, Kansas** as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2013 on our consideration of **Reno County, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Reno County, Kansas'** internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

July 16, 2013

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 4,284,277	-	15,515,404	14,728,946	5,070,735	603,491	5,674,226
Special Purpose Funds							
Road and Bridge Fund	1,094,028	-	5,165,513	5,743,824	515,717	154,866	670,583
Special Bridge Fund	528,442	-	547,161	162,811	912,792	-	912,792
Noxious Weed Fund	20,113	-	165,873	175,346	10,640	27,135	37,775
Noxious Weed Capital Outlay Fund	72,194	-	-	22,584	49,610	20,071	69,681
Health Fund	801,639	-	2,333,103	2,410,895	723,847	80,597	804,444
Health Capital Outlay Fund	357,663	-	-	55,499	302,164	-	302,164
Department on Aging Fund	364,836	-	1,468,238	1,516,735	316,339	36,859	353,198
Mental Health Fund	2,438	-	401,328	403,766	-	-	-
Mental Retardation Fund	-	-	526,760	526,760	-	-	-
Employee Benefits Fund	816,041	-	5,962,519	6,703,962	74,598	-	74,598
Youth Shelter/Detention Center Fund	188,586	-	1,669,423	1,678,952	179,057	73,927	252,984
Historical Museum Fund	-	-	159,689	159,689	-	-	-
Special Parks and Recreation Fund	-	-	9,577	9,124	453	-	453
Special Alcohol and Drug Fund	3,645	-	12,211	9,334	6,522	-	6,522
Emergency 911 Fund	26,181	-	38,794	64,975	-	-	-
Wireless 911 Fund	11,017	-	23	11,040	-	-	-
Capital Improvement Program Fund	267,603	-	625,768	573,579	319,792	60,510	380,302
Fire District No. 1 General Fund	68,896	-	(32,438)	-	36,458	-	36,458
Fire District No. 2 General Fund	48,601	-	1,380,892	1,350,695	78,798	-	78,798
Fire District No. 3 General Fund	16,729	-	125,930	127,975	14,684	5,350	20,034
Fire District No. 4 General Fund	8,443	-	112,947	106,337	15,053	5,135	20,188
Fire District No. 6 General Fund	189	-	33,519	29,799	3,909	1,404	5,313
Fire District No. 7 General Fund	25,222	-	38,917	45,181	18,958	1,152	20,110
Fire District No. 8 General Fund	20,399	-	67,000	68,529	18,870	1,991	20,861
Fire District No. 9 General Fund	19,421	-	130,652	131,335	18,738	1,422	20,160
Fire District Jt. No. 1 RN-KM General Fund	21,482	-	73,766	77,878	17,370	1,634	19,004
Fire District Jt. No. 2 RN-HV General Fund	30,735	-	83,101	95,169	18,667	1,394	20,061
Sewer District No. 1 General Fund	4,553	-	3,584	4,344	3,793	-	3,793
Sewer District Nos. 3 and 10 General Fund	48,253	-	14,612	27,576	35,289	3,165	38,454
Sewer District No. 8 General Fund	91,174	-	38,216	47,450	81,940	3,066	85,006
Sewer District No. 201 General Fund	1,315	-	15,780	11,825	5,270	255	5,525
Sewer District No. 202 General Fund	6,907	-	22,479	14,857	14,529	247	14,776
Water District No. 8 General Fund	138,788	-	87,905	92,466	134,227	3,531	137,758
Water District No. 101 General Fund	59,671	-	20,603	17,673	62,601	2,689	65,290
Special Highway Improvement Fund	700,000	-	3,414,831	286,451	3,828,380	-	3,828,380
K-14 Highway Fund	3,982,369	-	-	-	3,982,369	-	3,982,369
Youth Shelter Food Fund	5,916	-	153,822	151,474	8,264	3,513	11,777
Placement Coordinator Grant Fund	24,925	-	-	2,286	22,639	2,286	24,925
Alcohol and Drug Safety Fund	13,300	-	294	-	13,594	-	13,594
Prosecutor Juvenile Diversion Fund	15,384	-	4,150	12,315	7,219	-	7,219
Register of Deeds Technology Fund	235,533	-	102,285	109,947	227,871	-	227,871
County Technology Equipment and Services Fund	\$ 99,673	-	50,000	35,045	114,628	10,000	124,628

The notes to the financial statements are an integral part of this statement.

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)							
Fire District No. 3 Special Fund	\$ 234,427	-	78,980	9,209	304,198	-	304,198
Fire District No. 4 Special Fund	386,554	-	30,746	-	417,300	-	417,300
Fire District No. 6 Special Fund	2,773	-	46	-	2,819	-	2,819
Fire District No. 7 Special Fund	206,475	-	24,047	24,440	206,082	4,234	210,316
Fire District No. 8 Special Fund	159,899	-	19,011	34,496	144,414	-	144,414
Fire District No. 9 Special Fund	206,801	-	22,046	-	228,847	-	228,847
Fire District JT. No. 1 RN-KM Special Fund	159,017	-	25,087	124,500	59,604	114,500	174,104
Fire District JT. No. 2 RN-HV Special Fund	135,229	-	47,046	-	182,275	-	182,275
Sewer District No. 201 Replacement Fund	395	-	-	-	395	-	395
Sewer District No. 202 Replacement Fund	70,599	-	-	5,784	64,815	-	64,815
Sheriff's Concealed Carry Fund	83	-	11,987	4,104	7,966	-	7,966
Sheriff's Offender Registration Fund	34,513	-	23,120	6,459	51,174	320	51,494
Jail Commissary Proceeds	-	-	50,472	37,678	12,794	5,229	18,023
Community Corrections DUI Assessment Fund	3,121	-	45,970	27,475	21,616	-	21,616
Court Electronic Fee Fund	23,226	-	14,922	-	38,148	-	38,148
Emergency Management Citizens Corp. Fund	20,178	-	-	-	20,178	-	20,178
Emergency Management Homeland Security Fund	82,764	-	-	12,125	70,639	-	70,639
Bond and Interest Funds							
Bond and Interest Fund	588,928	-	1,437,277	1,517,238	508,967	-	508,967
Fire District No. 6 Bond and Interest Fund	200	-	18,665	19,121	(256)	-	(256)
Fire District No. 8 Bond and Interest Fund	2	-	28,934	23,758	5,178	-	5,178
Fire District No. 9 Bond and Interest Fund	31,611	-	36,935	68,533	13	-	13
Fire District Jt. No.1 RN-KM Bond and Interest Fund	7,514	-	31,854	32,870	6,498	-	6,498
Water District No. 8 Bond and Interest Fund	52,509	-	61,928	58,295	56,142	-	56,142
2012 Bond and Interest Fund	-	-	6,365,623	6,365,623	-	-	-
2012 Escrow Fund	-	-	6,035,883	-	6,035,883	-	6,035,883
2012 Redemption Fund	-	-	221,135	221,135	-	-	-
2012 Cost of Issuance Fund	-	-	46,855	2,500	44,355	-	44,355
2012 Compliance Fund	-	-	2,500	2,500	-	-	-
Capital Project Fund							
Public Works 2007 Road Improvement Fund	705,529	-	-	705,529	-	-	-
Business Funds							
Enterprise Funds							
Solid Waste Fund	2,943,066	-	4,531,554	4,784,121	2,690,499	207,740	2,898,239
Solid Waste Post-Closure Reserve Fund	5,952,729	-	473,081	118,584	6,307,226	661	6,307,887
Internal Service Funds							
Internal Service Fund	55,746	-	330,908	326,701	59,953	15,675	75,628
Fuel Center Fund	\$ 55,622	-	487,281	528,919	13,984	1,970	15,954

The notes to the financial statements are an integral part of this statement.

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Private Purpose Trust Fund							
Motor Vehicle Special Fund	\$ 90,412	-	490,780	452,418	128,774	9,919	138,693
Prosecutor Attorney Training Fund	4,542	-	9,515	10,177	3,880	-	3,880
Special Law Enforcement Trust Fund	74,983	-	19,452	27,326	67,109	-	67,109
Special Prosecutor Trust for Drug Asset Forfeitures	28,408	-	18,535	13,015	33,928	-	33,928
Oil and Gas Valuation Fund	-	-	177,634	-	177,634	-	177,634
Prosecutor Administration Fees Fund	2,801	-	1,599	1,475	2,925	-	2,925
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 26,847,237	-	61,765,639	53,370,536	35,242,340	1,465,938	36,708,278
Composition of Cash							
							\$ 23,892,644
							6,235,100
							298,305
							206,000
							48,156,134
							6,080,239
							84,868,422
							(47,549,660)
							(610,484)
							36,708,278

The notes to the financial statements are an integral part of this statement.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reno County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Reno County Public Building Commission, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Reno County Extension Council, shown below:

Extension Council

Reno County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council. Audited financial statements can be obtained by contacting the extension council.

Public Building Commission

Reno County Public Building Commission was created by County resolution to finance the acquisition, construction and improvement of certain public buildings to be used for County related offices. The PBC has a three-member board appointed by the Reno County Commission. Audited financial statements can be obtained by contacting the County Administration office.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and

RENO COUNTY, KANSAS
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encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, K-14 Highway Fund, Youth Shelter Food Fund, Community Corrections Fund, Community Corrections Juvenile Fund, Juvenile Intake and Assessment Fund, Placement Coordinator Grant Fund, Juvenile Justice Fund, Juvenile Justice Authority Fund, Community Corrections Juvenile Case Manager Fund, Community Corrections Juvenile Reimbursement Fund, Community Corrections Substance Abuse Fund, Alcohol and Drug Safety Fund, Prosecutor Juvenile Diversion Fund, Register of Deeds Technology Fund, County Technology Equipment and Services Fund, Fire District No. 3 Special Fund, Fire District No. 4 Special Fund, Fire District No. 6 Special Fund, Fire District No. 7 Special Fund, Fire District No. 8 Special Fund, Fire District No. 9 Special Fund, Fire District Jt. No. 1 RN-KM Special Fund, Fire District Jt. No. 2 RN-HV Special Fund, Sewer District No. 201 Replacement Fund, Sewer District No. 202 Replacement Fund, Sheriff's Concealed Carry Fund, Sheriff's Offender Registration Fund, D.A.R.E Fund, Sheriff's Grant Fund, Jail Commissary Proceeds, Community Corrections DUI Assessment Fund, Community Corrections Bryne Grant Fund, Court Electronic Fee Fund, Emergency Management Citizens Corp Fund, Emergency Management Homeland Security Fund, and Oil and Gas Valuation Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Reno County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2012, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years) Less than One</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 48,156,134	48,156,134	S&P AAAf/S1+

RENO COUNTY, KANSAS
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Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2012, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$84,868,422 and the bank balance was \$35,658,186. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$1,718,239 was covered by federal depository insurance and \$33,939,947 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2012, the County had invested \$48,156,134 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

From	To	Regulatory Authority	Amount
Motor Vehicle Special	General	K.S.A. 8-145	\$ 112,644
General	Youth Shelter/Detention Center	K.S.A. 79-2934	467,131
General	Department on Aging	K.S.A. 79-2934	376,784
Water District #8 General	Water District #8 Bond	Budgetary	48,870
Fire District #3 General	Fire District #3 Special	K.S.A. 19-3612c	46,000
Fire District #4 General	Fire District #4 Special	K.S.A. 19-3612c	30,000
Fire District #7 General	Fire District #7 Special	K.S.A. 19-3612c	24,000

RENO COUNTY, KANSAS
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December 31, 2012

Fire District #8 General	Fire District #8 Special	K.S.A. 19-3612c	9,000
Fire District #9 General	Fire District #9 Special	K.S.A. 19-3612c	22,000
Solid Waste	Solid Waste Reserve	K.S.A. 65-3410	469,006
Fire District #9 General	Fire District #9 Bond	K.S.A. 19-3612c	35,723
Jt. Fire District #1 General	Jt. Fire District #1 Special	K.S.A. 19-3612c	29,000
Jt. Fire District #2 General	Jt. Fire District #2 Special	K.S.A. 19-3612c	47,000
Register of Deeds	County Technology Equipment		50,000
Technology Fund	and Service Fund		
Community Corrections DUI	Community Correction Substance		23,674
Assessment Fund	Abuse Fund		

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Bridges	<u>\$615,877</u>	<u>\$705,528</u>

NOTE 6 – LITIGATION

Reno County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Reno County, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, crime, automobile, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Reno County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy to provide cash incentives for jobs created. During the year ended December 31, 2012 the County paid \$0 for the first 200 jobs created. Future payments are dependent on job creation levels achieved.

RENO COUNTY, KANSAS
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The Siemens Energy agreement also included an agreement with the City of Hutchinson to provide for the construction of a rail spur. The City issued temporary notes for the construction costs and the County will pay a total of \$510,588 over 10 years, which represents an interest rate of 2.979% for half of the cost of the rail spur. During the year ended December 31, 2012 the County paid \$51,059. Future annual payments of \$51,059 are due March 15 until 2020 and total \$459,530 at December 31, 2012.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Fire District No. 6 Bond and Interest Fund by \$256, which is in violation of K.S.A. 10-1113.

NOTE 11 – OPERATING LEASES

On October 8, 2011, **Reno County, Kansas** entered into a lease agreement with Hasler to lease a mail machine and folder inserter. The agreement calls for no payments for the first six months, then monthly payments of \$1,495 for 12 months and then \$1,610 payments for 51 months. Payments totaling \$16,442 were made in 2012. Future scheduled payments to maturity are as follows:

Year	Amount
2013	\$ 19,202
2014	19,317
2015	19,317
2016	19,317
2017	6,439

On June 19, 2012, **Reno County, Kansas** entered into a lease agreement with Océ Financial Services, Inc. to lease a copier. The agreement calls for monthly payments of \$2,486 for 60 months. Payments totaling \$14,916 were made in 2012. Future scheduled payments to maturity are as follows:

Year	Amount
2013	\$ 29,832
2014	29,832
2015	29,832
2016	29,832
2017	14,916

NOTE 12 – DEFERRED COMPENSATION PLAN

Reno County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

RENO COUNTY, KANSAS
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NOTE 13 – DEFINED BENEFIT PENSION PLAN

Plan Description

Reno County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 14 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Reno County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 15 – COMPENSATED ABSENCES

Sick Leave

Sick leave with pay is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours of leave each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may earn no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An employee who voluntarily resigns or is laid off, and is not eligible for KPERS or KP&F retirement, may also receive a payout based on longevity after 10 years of continuous service. Potential sick leave liability is calculated at 25% of the \$2,559,866 total. The potential liability for sick leave at December 31, 2012 was \$639,966. This is not reflected in the financial statement.

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Personal Leave

PLT may not be used until six months of employment is completed. Time may be accumulated for a maximum carryover of 250 hours for employees with 9 or fewer years of service and 275 hours for employees with 10 or more years of service at the end of any year. Unused time will be due to an employee who terminates employment with the County and is to be paid on the payroll following the final date of employment. PLT with pay is granted for full-time, 40 hours per week employment in the following schedule (regular part-time employees earn PLT on a pro-rated basis):

<u>Years of Service</u>	<u>Amount Earned</u>
6 mo. – 5 years	112 hours
6 years	120 hours
7 years	128 hours
8 years	136 hours
9 years	144 hours
10 years	152 hours
11 – 14 years	160 hours
15+ years	176 hours

The potential liability for personal leave at December 31, 2012 was \$936,415. This is not reflected in the financial statement.

Comp Time

Some departments grant compensatory time to hourly employees in lieu of overtime for hours worked in excess of 40 hours per week. A Compensatory Time Off Agreement form must be signed prior to the accumulation of any comp time hours. Compensatory time may be limited, preserved, used or cashed out consistent with provisions of applicable law and the regulations of the U.S. Department of Labor. The potential liability for comp time at December 31, 2012 was \$21,437. This is not reflected in the financial statement.

NOTE 16 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$7,354,648 and the estimated post-closure cost is \$6,477,286. These figures comprise the estimated closure and post-closure cost of \$13,831,934. At December 31, 2012, the permit for 2013 identifies that the remaining volume capacity of the site is 40% of the original capacity and that the remaining life of the landfill is 11.4 years. The estimated cost to close the Household Hazardous Waste and Composting Facility is \$43,450 and \$15,180. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2012.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

RENO COUNTY, KANSAS
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NOTE 17 – SETTLEMENT

On January 28, 2010, the County entered into a settlement and release agreement with a taxpayer regarding the appraised values of his/her property for the 2003 through 2009 tax years. The agreement states that the taxpayer will receive a refund of \$804,345 over a three year period. The settlement will be paid from the Current Tax Agency Fund and will reduce the ad valorem tax distributions for all taxing districts that the property is held in. The County's portion of the settlement is calculated to be \$349,260. The County will be responsible for the interest payments totaling \$155,317. The County also agreed to make a 2010 payment for 2001 and 2002 taxes per the Court ruling. The County paid \$139,859 including interest during the year ended December 31, 2012. The County's portion of the future payments is \$132,095 for the year ended December 31, 2013.

NOTE 18 – CONDUIT DEBT

The County has been involved in the issuance of various Multi-County Single Family Mortgage Revenue Bonds. The purpose of these bonds is to provide financial assistance to qualifying individuals for the acquisition or construction of single family homes. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statements.

To assist in the financing of building, facilities and equipment for other government units, the Reno County Public Building Commission has issued three series of revenue bonds. The bonds are secured by the property financed and are payable from payments received based on underlying lease agreements. As of December 31, 2012, the aggregate principal amount payable was \$3,295,000.

NOTE 19 – LONG-TERM DEBT

Reno County, Kansas has the following types of long-term debt.

General Obligation Bonds

On October 15, 1996, the County issued \$132,709 in Inverness Road Improvement general obligation bonds for the purpose of capital improvements.

On January 15, 1998, the county issued \$325,000 in Jt. Fire District #1 general obligation bonds for the purpose of capital improvements to Jt. Fire District #1.

On December 8, 1998, the County issued \$295,000 in Series 1998-2 Shepherd Acres general obligation bonds for the purpose of capital improvements.

On April 21, 1999, the County issued \$78,000 in Series 1999-B Prairie Hills general obligation bonds for the purpose of capital improvements.

On July 15, 2002, the County issued \$175,000 in Series 2002 Fire District No. 6 general obligation bonds for the purpose of capital improvements.

On November 1, 2004, the County issued \$300,000 in Series 2004-1 Hidden Meadows general obligation bonds for the purpose of capital improvements.

On May 15, 2006, the County issued \$484,000 in Blue Spruce/Sand Dunes Drive Improvement general obligation bonds for the purpose of capital improvements.

RENO COUNTY, KANSAS
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On October 15, 2006, the County issued \$4,252,000 in Series 2006-2 Road Improvement general obligation bonds for the purpose of capital improvements.

On December 15, 2007, the County issued \$6,355,000 in Series 2007 Refunding and Road Improvement general obligation bonds for the purpose of capital improvements.

On November 15, 2007, the County issued \$740,000 in Series 2007 Fire District No. 9 general obligation bonds for the purpose of capital improvements.

On November 24, 2010, the County issued \$355,000 in Series 2010 Rural Water District #8 general obligation bonds for the purpose of refunding Series 2000 bonds.

On May 15, 2010, the County issued \$165,000 in Cedar Ridge Improvement general obligation bonds for the purpose of refinancing 2009 capital improvement temporary notes.

On September 15, 2011, the County issued \$200,000 in Fire District #8 general obligation bonds for the purpose of financing two trucks.

On December 19, 2012, the County issued \$5,925,000 in general obligation refunding bonds for the purpose of refunding Series 2004-1, 2006-1, 2006-2 and 2007 bonds.

Capital Leases Payable

The County entered into lease agreements with Pitney Bowes on December 8, 2006 for office equipment with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease agreement with SunTrust on July 29, 2008 for energy conservation equipment with an option to purchase at the expiration of the lease terms. The lease contains a fiscal funding clause.

On April 1, 2004, the County signed a \$745,000 capital lease with the Reno County Public Building Commission. The lease is for refunding of 1999 field correction offices capital expenditures.

On June 1, 2007, the County signed a \$3,500,000 capital lease with the Reno County Public Building Commission. The lease is for supplemental public works building capital expenditures.

The County entered into a sub-lease agreement dated March 1, 2010 with the City of Hutchinson for communication equipment. The City is leasing the equipment from the Kansas Department of Transportation. The Emergency 911 Fund of the County will make payments on the lease until funds are depleted. Then each department of the City and County will pay for their share of the lease.

Temporary Notes

On September 10, 2009, the County issued \$792,000 in Series 2009 Technology Project general obligation temporary notes for the purpose of a courthouse technology and computer system improvement project.

On November 12, 2009, the County issued \$364,000 in Series 2009-2 Solid Waste Equipment general obligation temporary notes for the purpose of obtaining solid waste equipment improvement.

RENO COUNTY, KANSAS
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Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Inverness Road Improvements	4.5-5.8%	10/15/1996	\$ 132,709	2012	\$ 9,000	-	9,000	-	522
RN-KM Co. Fire District No. 1	4.125-6%	1/15/1998	325,000	2013	60,000	-	30,000	30,000	2,865
Shepherd Acres Series 98-2	4.1-5.25%	12/8/1998	295,000	2014	75,000	-	25,000	50,000	3,488
Prairie Hills Series 1999B	4.90%	4/21/1999	78,000	2015	25,500	-	5,900	19,600	1,250
Fire District No. 6 Series 2002	4-5.5%	7/15/2002	175,000	2017	90,000	-	15,000	75,000	4,117
Hidden Meadows Series 2004-1	2.9-4.75%	11/1/2004	300,000	2024	240,000	-	15,000	225,000	10,350
Blue Spruce/Sand Dunes Drive Rd	3.7-3.95%	5/15/2006	484,000	2016	270,000	-	270,000	-	11,750
Road Improvement Series 2006-2	3.5-3.75%	10/15/2006	4,252,000	2017	3,165,000	-	465,000	2,700,000	115,690
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/2007	6,355,000	2028	5,605,000	-	350,000	5,255,000	225,813
Fire District No. 9 2007	3.45-4%	11/15/2007	740,000	2023	635,000	-	45,000	590,000	23,533
Rural Water District No. 8 Series 2010	1.0-3.0%	11/24/2010	355,000	2016	295,000	-	55,000	240,000	6,590
Cedar Ridge Improvements	2.75-4.375%	5/15/2010	165,000	2025	160,000	-	10,000	150,000	6,162
Fire District #8	0.85-3.000%	9/15/2011	200,000	2021	200,000	-	20,000	180,000	3,758
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/2012	5,925,000	2028	-	5,925,000	-	5,925,000	-
Temporary Notes									
Technology Project 2009	2.50%	9/10/2009	792,000	2013	406,000	-	200,000	206,000	10,150
Solid Waste Equipment 2009	2.50%	11/12/2009	364,000	2013	124,000	-	124,000	-	3,100
Capital Leases Payable									
Pitney Bowes folder/inserter -405	7.00%	12/8/2006	23,635	2012	1,457	-	1,457	-	25
Pitney Bowes smart mailer-404	7.00%	12/8/2006	16,009	2012	934	-	934	-	16
Energy Conservation Equipment	4.51%	7/29/2008	1,443,248	2018	1,075,761	-	133,901	941,860	47,024
Communication Equipment	4.56%	3/1/2010	1,141,759	2021	991,248	-	991,248	-	-
Field Corrections Offices	1.5-3.8%	4/1/2004	745,000	2014	270,000	-	85,000	185,000	8,360
Public Works Building - supplemental	4.00%	6/1/2007	3,500,000	2022	3,315,000	-	205,000	3,110,000	132,600
Total Contractual Indebtedness					\$ 17,013,900	5,925,000	3,056,440	19,882,460	617,163

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December 31, 2012

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	YEAR								Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028	
Principal									
General Obligation Bonds	\$ 1,206,200	1,711,600	1,781,800	1,840,000	1,755,000	3,340,000	3,115,000	690,000	15,439,600
Capital Leases Payable	460,008	491,394	428,070	465,052	497,351	1,894,985	-	-	4,236,860
Temporary Notes	206,000	-	-	-	-	-	-	-	206,000
Total Principal	1,872,208	2,202,994	2,209,870	2,305,052	2,252,351	5,234,985	3,115,000	690,000	19,882,460
Interest									
General Obligation Bonds	499,672	499,874	448,217	394,408	338,870	1,035,068	473,832	50,910	3,740,851
Capital Leases Payable	170,558	151,536	133,055	115,073	95,573	193,141	-	-	858,936
Temporary Notes	5,150	-	-	-	-	-	-	-	5,150
Total Interest	675,380	651,410	581,272	509,481	434,443	1,228,209	473,832	50,910	4,604,937
Total Principal and Interest	\$ 2,547,588	2,854,404	2,791,142	2,814,533	2,686,794	6,463,194	3,588,832	740,910	24,487,397



Certified
Public
Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission
Reno County, Kansas
Hutchinson, KS

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Accounting and Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated July 16, 2013. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Reno County, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs (2012-1 and 2012-2) that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Reno County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Reno County, Kansas' Response to Findings

Reno County, Kansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Reno County, Kansas'** response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

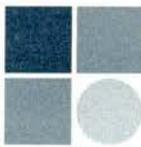
July 16, 2013The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 16, 2013



Certified
Public
Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY OMB CIRCULAR A-133**

To the County Commission
Reno County, Kansas
Hutchinson, KS

Report on Compliance for Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2012. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Reno County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Reno County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Reno County, Kansas'** compliance.

Basis for Qualified Opinion on Each Major Federal Program

As described in the accompanying schedule of findings and questioned costs, **Reno County, Kansas** did not comply with requirements regarding preparation of the Schedule of Expenditures of Federal Awards that are applicable to its major federal programs as described in finding number 2012-3. In addition, **Reno County, Kansas** did not comply with requirements regarding CFDA 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children as described in finding number 2012-4 for Eligibility.

Compliance with such requirements is necessary, in our opinion, for **Reno County, Kansas** to comply with the federal grant requirements.

Qualified Opinion on Each Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of **Reno County, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Reno County, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas'** internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-3 and 2012-4 to be material weaknesses.

Reno County, Kansas' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Reno County, Kansas'** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

July 16, 2013

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 18,621,262	-	18,621,262	14,728,946	(3,892,316)
Special Purpose Funds					
Road and Bridge Fund	5,843,936	-	5,843,936	5,743,824	(100,112)
Special Bridge Fund	693,000	-	693,000	162,811	(530,189)
Noxious Weed Fund	193,972	-	193,972	175,346	(18,626)
Noxious Weed Capital Outlay Fund	46,304	-	46,304	22,584	(23,720)
Health Fund	2,728,583	-	2,728,583	2,410,895	(317,688)
Health Capital Outlay Fund	294,194	-	294,194	55,499	(238,695)
Department on Aging Fund	1,469,872	155,342	1,625,214	1,516,735	(108,479)
Mental Health Fund	410,000	-	410,000	403,766	(6,234)
Mental Retardation Fund	540,000	-	540,000	526,760	(13,240)
Employee Benefits Fund	6,822,936	-	6,822,936	6,703,962	(118,974)
Youth Shelter/Detention Center Fund	1,806,130	-	1,806,130	1,678,952	(127,178)
Historical Museum Fund	163,300	-	163,300	159,689	(3,611)
Special Parks and Recreation Fund	9,124	-	9,124	9,124	-
Special Alcohol and Drug Fund	10,769	-	10,769	9,334	(1,435)
Emergency 911 Fund	50,256	-	50,256	64,975	14,719
Wireless 911 Fund	20,358	-	20,358	11,040	(9,318)
Capital Improvement Program Fund	880,175	-	880,175	573,579	(306,596)
Fire District No. 1 General Fund	38,208	-	38,208	-	(38,208)
Fire District No. 2 General Fund	-	-	-	1,350,695	1,350,695
Fire District No. 3 General Fund	140,750	-	140,750	127,975	(12,775)
Fire District No. 4 General Fund	125,175	-	125,175	106,337	(18,838)
Fire District No. 6 General Fund	38,080	-	38,080	29,799	(8,281)
Fire District No. 7 General Fund	66,035	-	66,035	45,181	(20,854)
Fire District No. 8 General Fund	88,100	-	88,100	68,529	(19,571)
Fire District No. 9 General Fund	117,109	-	117,109	131,335	14,226
Fire District Jt. No. 1 RN-KM General Fund	89,880	-	89,880	77,878	(12,002)
Fire District Jt. No. 2 RN-HV General Fund	96,000	-	96,000	95,169	(831)
Sewer District No. 1 General Fund	9,596	-	9,596	4,344	(5,252)
Sewer District Nos. 3 and 10 General Fund	63,105	-	63,105	27,576	(35,529)
Sewer District No. 8 General Fund	123,019	-	123,019	47,450	(75,569)
Sewer District No. 201 General Fund	27,858	-	27,858	11,825	(16,033)
Sewer District No. 202 General Fund	24,013	-	24,013	14,857	(9,156)
Water District No. 8 General Fund	225,518	-	225,518	92,466	(133,052)
Water District No. 101 General Fund	83,502	-	83,502	17,673	(65,829)
Bond and Interest Funds					
Bond and Interest Fund	1,714,040	-	1,714,040	1,517,238	(196,802)
Fire District No. 6 Bond and Interest Fund	19,818	-	19,818	19,121	(697)
Fire District No. 8 Bond and Interest Fund	29,100	-	29,100	-	(29,100)
Fire District No. 9 Bond and Interest Fund	92,358	-	92,358	68,533	(23,825)
Fire District Jt. No.1 RN-KM Bond and Interest Fund	37,914	-	37,914	32,870	(5,044)
Water District No. 8 Bond and Interest Fund	\$ 87,711	-	87,711	58,295	(29,416)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds					
Enterprise Funds					
Solid Waste Fund	\$ 7,059,589	-	7,059,589	4,784,121	(2,275,468)
Solid Waste Post-Closure Reserve Fund	6,262,390	-	6,262,390	118,584	(6,143,806)
Internal Service Funds					
Internal Service Fund	404,776	-	404,776	326,701	(78,075)
Fuel Center Fund	\$ 968,223	-	968,223	528,919	(439,304)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 8,008,995	8,538,240	8,642,685	(104,445)
Intergovernmental	4,103,394	4,213,717	3,984,124	229,593
Federal Land Entitlement	35,455	-	35,000	(35,000)
Licenses and Fees	892,660	1,118,331	880,425	237,906
Use of Money and Property	501,729	462,978	480,000	(17,022)
Law Enf. Center Shared Expense	332,347	337,139	-	337,139
Postage and Supplies	96,495	94,383	103,000	(8,617)
Telephone Reimbursement	34,340	33,372	30,000	3,372
Prisoner Board/Work Release	45,392	63,701	41,000	22,701
Court Costs/Sheriff Sale	260	27,333	20,000	7,333
Insurance Reimbursements	179,483	185,196	-	185,196
Reimbursed Expenses	206,452	221,304	580,450	(359,146)
Miscellaneous	(3,814)	107,066	209,400	(102,334)
Transfers In	186,629	112,644	134,000	(21,356)
Total Cash Receipts	14,619,817	15,515,404	15,140,084	375,320
Expenditures				
County Commission	66,939	56,860	61,350	(4,490)
County Clerk	223,963	220,767	224,181	(3,414)
County Treasurer	297,209	300,334	296,067	4,267
District Attorney	820,909	835,501	856,496	(20,995)
Register of Deeds	150,227	153,574	157,609	(4,035)
Judicial Court (Unified Court)	596,853	566,479	624,203	(57,724)
Courthouse General	4,419,917	4,605,698	7,704,118	(3,098,420)
Election	186,814	339,981	325,052	14,929
Sheriff	2,691,188	2,745,699	2,938,804	(193,105)
Jail	2,286,254	2,445,028	2,795,679	(350,651)
Appraiser's Cost	690,019	689,330	756,681	(67,351)
Human Resources	164,485	169,228	198,219	(28,991)
Emergency Management	124,824	143,357	136,085	7,272
Auto Center	114,866	115,512	121,904	(6,392)
County Administrator	151,027	160,153	158,384	1,769
Planning and Zoning	55,458	70,367	67,300	3,067
Information Services and GIS	420,978	440,656	467,178	(26,522)
Maintenance	656,699	670,422	731,952	(61,530)
Total Expenditures	14,118,629	14,728,946	18,621,262	(3,892,316)
Cash Receipts Over (Under) Expenditures	501,188	786,458		
Unencumbered Cash - Beginning	3,783,089	4,284,277		
Unencumbered Cash - Ending	\$ 4,284,277	5,070,735		

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 63,725	54,207	54,000	207
Contractual Services	3,214	2,653	7,350	(4,697)
County Commission Total	<u>66,939</u>	<u>56,860</u>	<u>61,350</u>	<u>(4,490)</u>
County Clerk				
Personal Services	214,817	210,349	210,921	(572)
Contractual Services	5,523	6,449	8,310	(1,861)
Commodities	3,623	3,969	4,950	(981)
County Clerk total	<u>223,963</u>	<u>220,767</u>	<u>224,181</u>	<u>(3,414)</u>
County Treasurer				
Personal Services	235,338	238,328	228,767	9,561
Contractual Services	56,242	46,917	54,100	(7,183)
Commodities	5,629	15,089	13,000	2,089
Capital Outlay	-	-	200	(200)
County Treasurer Total	<u>297,209</u>	<u>300,334</u>	<u>296,067</u>	<u>4,267</u>
District Attorney				
Personal Services	747,575	757,970	764,560	(6,590)
Contractual Services	50,180	52,918	53,325	(407)
Commodities	23,154	24,613	23,611	1,002
Capital Outlay	-	-	15,000	(15,000)
District Attorney Total	<u>820,909</u>	<u>835,501</u>	<u>856,496</u>	<u>(20,995)</u>
Register of Deeds				
Personal Services	135,307	136,554	132,209	4,345
Contractual Services	11,247	10,997	18,350	(7,353)
Commodities	3,673	6,023	7,050	(1,027)
Register of Deeds Total	<u>150,227</u>	<u>153,574</u>	<u>157,609</u>	<u>(4,035)</u>
Judicial Court (Unified Court)				
Personal Services	5,226	-	-	-
Contractual Services	503,578	488,521	549,505	(60,984)
Commodities	64,994	60,583	57,198	3,385
Capital Outlay	23,055	17,375	17,500	(125)
Judicial Court Total	<u>\$ 596,853</u>	<u>566,479</u>	<u>624,203</u>	<u>(57,724)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Contractual Services	\$ 1,231,448	1,395,830	1,259,900	135,930
Commodities	827	932	3,500	(2,568)
Architect and Engineering Services	-	-	50,000	(50,000)
Outside Agencies - Appropriations	852,116	611,983	628,008	(16,025)
Ambulance Services	980,504	1,155,259	1,194,295	(39,036)
Emergency Communications	389,362	427,729	450,000	(22,271)
Economic Development Projects	407,726	117,726	600,000	(482,274)
Transfers Out	534,837	843,915	843,915	-
Commission Discretionary	23,097	52,324	34,500	17,824
Reserve for Cash Carryover/Contingencies	-	-	2,640,000	(2,640,000)
Courthouse General Total	<u>4,419,917</u>	<u>4,605,698</u>	<u>7,704,118</u>	<u>(3,098,420)</u>
Election				
Personal Services	79,221	100,451	106,957	(6,506)
Contractual Services	101,990	181,028	184,895	(3,867)
Commodities	5,603	58,502	25,200	33,302
Capital Outlay	-	-	8,000	(8,000)
Election Total	<u>186,814</u>	<u>339,981</u>	<u>325,052</u>	<u>14,929</u>
Sheriff				
Personal Services	2,141,184	2,165,288	2,236,249	(70,961)
Contractual Services	205,150	220,260	254,255	(33,995)
Commodities	226,142	231,126	302,200	(71,074)
Capital Outlay	118,712	129,025	146,100	(17,075)
Sheriff Total	<u>2,691,188</u>	<u>2,745,699</u>	<u>2,938,804</u>	<u>(193,105)</u>
Jail				
Personal Services	1,525,970	1,589,562	1,443,054	146,508
Contractual Services	619,142	694,797	1,155,075	(460,278)
Commodities	122,087	125,298	175,050	(49,752)
Capital Outlay	19,055	35,371	22,500	12,871
Jail Total	<u>2,286,254</u>	<u>2,445,028</u>	<u>2,795,679</u>	<u>(350,651)</u>
Appraiser's Cost				
Personal Services	610,262	616,086	647,581	(31,495)
Contractual Services	57,803	51,148	81,050	(29,902)
Commodities	21,318	20,591	26,050	(5,459)
Capital Outlay	636	1,505	2,000	(495)
Appraiser's Cost Total	<u>\$ 690,019</u>	<u>689,330</u>	<u>756,681</u>	<u>(67,351)</u>

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Human Resources				
Personal Services	\$ 118,968	121,684	127,619	(5,935)
Contractual Services	36,209	36,059	56,000	(19,941)
Commodities	9,308	11,485	14,600	(3,115)
Human Resources Total	<u>164,485</u>	<u>169,228</u>	<u>198,219</u>	<u>(28,991)</u>
Emergency Management				
Personal Services	98,832	101,087	100,585	502
Contractual Services	14,897	35,456	21,800	13,656
Commodities	11,095	6,814	13,700	(6,886)
Emergency Management Total	<u>124,824</u>	<u>143,357</u>	<u>136,085</u>	<u>7,272</u>
Auto Center				
Personal Services	96,501	99,317	98,594	723
Contractual Services	8,773	9,068	9,590	(522)
Commodities	5,086	5,382	8,620	(3,238)
Capital Outlay	4,506	1,745	5,100	(3,355)
Auto Center Total	<u>114,866</u>	<u>115,512</u>	<u>121,904</u>	<u>(6,392)</u>
County Administrator				
Personal Services	145,399	155,143	148,034	7,109
Contractual Services	5,168	4,490	8,000	(3,510)
Commodities	460	520	2,350	(1,830)
County Administrator Total	<u>151,027</u>	<u>160,153</u>	<u>158,384</u>	<u>1,769</u>
Planning and Zoning				
Personal Services	50,357	51,669	48,200	3,469
Contractual Services	4,803	17,360	18,150	(790)
Commodities	298	1,338	950	388
Planning and Zoning Total	<u>55,458</u>	<u>70,367</u>	<u>67,300</u>	<u>3,067</u>
Information Services and GIS				
Personal Services	266,615	276,061	272,453	3,608
Contractual Services	143,082	147,715	173,725	(26,010)
Commodities	1,310	2,436	6,000	(3,564)
Capital Outlay	9,971	14,444	15,000	(556)
Information Services and GIS Total	<u>420,978</u>	<u>440,656</u>	<u>467,178</u>	<u>(26,522)</u>
Maintenance				
Personal Services	540,783	559,263	567,188	(7,925)
Contractual Services	62,250	55,714	80,885	(25,171)
Commodities	47,261	50,328	73,079	(22,751)
Capital Outlay	6,405	5,117	10,800	(5,683)
Maintenance Total	<u>656,699</u>	<u>670,422</u>	<u>731,952</u>	<u>(61,530)</u>
Total Expenditures	\$ <u>14,118,629</u>	<u>14,728,946</u>	<u>18,621,262</u>	<u>(3,892,316)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 3,071,964	3,255,441	3,288,220	(32,779)
Intergovernmental	1,583,812	1,524,662	1,588,014	(63,352)
Reimbursed Expenses	338,217	384,926	100,000	284,926
Miscellaneous	262	484	-	484
Total Cash Receipts	<u>4,994,255</u>	<u>5,165,513</u>	<u>4,976,234</u>	<u>189,279</u>
Expenditures				
Personal Services	2,053,373	2,011,271	2,205,706	(194,435)
Contractual Services	695,940	370,431	358,800	11,631
Commodities	2,070,942	2,625,357	2,786,930	(161,573)
Capital Outlay	600,092	735,245	492,500	242,745
Lease Purchase Payments	3,005	1,520	-	1,520
Transfers Out	151,088	-	-	-
Total Expenditures	<u>5,574,440</u>	<u>5,743,824</u>	<u>5,843,936</u>	<u>(100,112)</u>
Cash Receipts Over (Under) Expenditures	(580,185)	(578,311)		
Unencumbered Cash - Beginning	<u>1,674,213</u>	<u>1,094,028</u>		
Unencumbered Cash - Ending	\$ <u>1,094,028</u>	<u>515,717</u>		

RENO COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 486,530	545,477	558,318	(12,841)
Miscellaneous	155,823	1,684	-	1,684
Total Cash Receipts	642,353	547,161	<u>558,318</u>	<u>(11,157)</u>
Expenditures				
Bridge Construction	153,631	42,592	693,000	(650,408)
Transfers Out	-	120,219	-	120,219
Total Expenditures	153,631	162,811	<u>693,000</u>	<u>(530,189)</u>
Cash Receipts Over (Under) Expenditures	488,722	384,350		
Unencumbered Cash - Beginning	39,720	528,442		
Unencumbered Cash - Ending	\$ <u>528,442</u>	<u>912,792</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 135,072	124,346	126,312	(1,966)
Intergovernmental	-	18	-	18
Chemical, Labor and Equipment Sales	28,941	41,509	42,500	(991)
Total Cash Receipts	<u>164,013</u>	<u>165,873</u>	<u>168,812</u>	<u>(2,939)</u>
Expenditures				
Personal Services	119,497	128,692	127,822	870
Contractual Services	10,325	10,131	12,200	(2,069)
Commodities	30,772	36,523	53,950	(17,427)
Transfers Out	15,000	-	-	-
Total Expenditures	<u>175,594</u>	<u>175,346</u>	<u>193,972</u>	<u>(18,626)</u>
Cash Receipts Over (Under) Expenditures	(11,581)	(9,473)		
Unencumbered Cash - Beginning	<u>31,694</u>	<u>20,113</u>		
Unencumbered Cash - Ending	\$ <u>20,113</u>	<u>10,640</u>		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ 15,000	-	-	-
Expenditures				
Capital Outlay	41,410	22,584	46,304	(23,720)
Cash Receipts Over (Under) Expenditures	(26,410)	(22,584)		
Unencumbered Cash - Beginning	98,604	72,194		
Unencumbered Cash - Ending	\$ 72,194	49,610		

RENO COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 811,437	620,615	623,783	(3,168)
Grants and Reimbursed Expenses	1,907,853	1,712,488	1,732,226	(19,738)
Total Cash Receipts	<u>2,719,290</u>	<u>2,333,103</u>	<u>2,356,009</u>	<u>(22,906)</u>
Expenditures				
Personal Services	1,783,008	1,756,601	1,907,972	(151,371)
Contractual Services	491,482	390,708	476,358	(85,650)
Commodities	217,394	258,480	294,253	(35,773)
Capital Outlay	15,883	5,106	10,000	(4,894)
Cash-Basis Requirement	-	-	40,000	(40,000)
Total Expenditures	<u>2,507,767</u>	<u>2,410,895</u>	<u>2,728,583</u>	<u>(317,688)</u>
Cash Receipts Over (Under) Expenditures	211,523	(77,792)		
Unencumbered Cash - Beginning	<u>590,116</u>	<u>801,639</u>		
Unencumbered Cash - Ending	\$ <u>801,639</u>	<u>723,847</u>		

RENO COUNTY, KANSAS
Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Capital Outlay	54,031	55,499	294,194	(238,695)
Cash Receipts Over (Under) Expenditures	(54,031)	(55,499)		
Unencumbered Cash - Beginning	411,694	357,663		
Unencumbered Cash - Ending	\$ 357,663	302,164		

RENO COUNTY, KANSAS
Department on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes	\$ 362,687	225,168	229,123	(3,955)
KDOT Grant	499,718	622,542	467,200	155,342
SCKAAA Grant	18,756	12,730	13,930	(1,200)
Sale of Used Equipment	6,095	18,300	15,000	3,300
Reimbursed Expenses	13,146	1,651	-	1,651
Miscellaneous	4,655	6,649	4,000	2,649
Elderly Transportation Reimbursement	67,700	109,875	109,857	18
Fares and Donations	76,068	94,539	73,000	21,539
Transfers In	253,200	376,784	376,784	-
Total Cash Receipts	<u>1,302,025</u>	<u>1,468,238</u>	<u>1,288,894</u>	<u>179,344</u>
Expenditures				
Services for the Elderly				
Personal Services	121,844	127,129	125,823	1,306
Contractual Services	232,917	286,819	290,836	(4,017)
Commodities	3,494	1,916	4,600	(2,684)
Capital Outlay	237	2,000	2,615	(615)
Total Services for the Elderly	<u>358,492</u>	<u>417,864</u>	<u>423,874</u>	<u>(6,010)</u>
Public Transportation				
Personal Services	506,208	534,634	559,008	(24,374)
Contractual Services	134,359	165,851	150,115	15,736
Commodities	184,258	219,421	285,411	(65,990)
Capital Outlay	57,689	178,965	51,464	127,501
(a) Adjustment for Qualifying Budget Credits	-	-	155,342	(155,342)
Total Public Transportation	<u>882,514</u>	<u>1,098,871</u>	<u>1,201,340</u>	<u>(102,469)</u>
Total Expenditures	<u>1,241,006</u>	<u>1,516,735</u>	<u>1,625,214</u>	<u>(108,479)</u>
Cash Receipts Over (Under) Expenditures	61,019	(48,497)		
Unencumbered Cash - Beginning	<u>303,817</u>	<u>364,836</u>		
Unencumbered Cash - Ending	\$ <u>364,836</u>	<u>316,339</u>		
(a) Adjustment for Qualifying Budget Credits				
KDOT Grant Over Amount Budgeted			\$ <u>155,342</u>	

RENO COUNTY, KANSAS
Mental Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 360,713	401,328	<u>407,294</u>	<u>(5,966)</u>
Expenditures				
Appropriations	<u>363,630</u>	403,766	<u>410,000</u>	<u>(6,234)</u>
Cash Receipts Over (Under) Expenditures	(2,917)	(2,438)		
Unencumbered Cash - Beginning	<u>5,355</u>	<u>2,438</u>		
Unencumbered Cash - Ending	\$ <u>2,438</u>	<u>-</u>		

RENO COUNTY, KANSAS
Mental Retardation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 473,854	526,760	<u>534,513</u>	<u>(7,753)</u>
Expenditures				
Appropriations	<u>485,772</u>	526,760	<u>540,000</u>	<u>(13,240)</u>
Cash Receipts Over (Under) Expenditures	(11,918)	-		
Unencumbered Cash - Beginning	<u>11,918</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 5,690,045	5,158,049	5,260,621	(102,572)
Reimbursed Expenses	621,145	804,470	838,285	(33,815)
Total Cash Receipts	<u>6,311,190</u>	<u>5,962,519</u>	<u>6,098,906</u>	<u>(136,387)</u>
Expenditures				
Social Security	1,093,415	1,121,915	1,163,369	(41,454)
KPERS	896,845	1,017,357	1,070,108	(52,751)
KP and F	330,811	365,135	325,188	39,947
Workmen's Compensation	416,437	485,057	486,187	(1,130)
Unemployment Insurance	106,279	78,658	65,000	13,658
Health Insurance	3,160,841	3,608,874	3,302,254	306,620
Tuition Reimbursement	2,486	2,158	5,000	(2,842)
Other Insurance	6,919	4,914	5,830	(916)
Other Reimbursement	31,408	19,894	-	19,894
Cash Basis Reserve	-	-	400,000	(400,000)
Total Expenditures	<u>6,045,441</u>	<u>6,703,962</u>	<u>6,822,936</u>	<u>(118,974)</u>
Cash Receipts Over (Under) Expenditures	265,749	(741,443)		
Unencumbered Cash - Beginning	<u>550,292</u>	<u>816,041</u>		
Unencumbered Cash - Ending	\$ <u><u>816,041</u></u>	<u><u>74,598</u></u>		

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
SRS and Other Reimbursements	\$ 1,267,522	1,193,207	1,212,000	(18,793)
Grant	11,185	7,800	24,267	(16,467)
Donations and Miscellaneous	709	1,285	-	1,285
Transfers In	250,597	467,131	467,131	-
Total Cash Receipts	<u>1,530,013</u>	<u>1,669,423</u>	<u>1,703,398</u>	<u>(33,975)</u>
Expenditures				
Youth Shelter				
Personal Services	632,171	670,129	662,327	7,802
Contractual Services	40,789	38,138	51,870	(13,732)
Commodities	22,809	21,859	31,000	(9,141)
Capital Outlay	2,400	1,955	-	1,955
Reimbursement - Youth Shelter Food	55,214	47,765	55,463	(7,698)
Youth Shelter Total	<u>753,383</u>	<u>779,846</u>	<u>800,660</u>	<u>(20,814)</u>
Detention Center				
Personal Services	772,570	789,459	794,006	(4,547)
Contractual Services	31,908	36,955	49,350	(12,395)
Commodities	19,009	21,097	27,250	(6,153)
Capital Outlay	-	-	52,734	(52,734)
Reimbursement - Youth Shelter Food	55,214	47,305	57,863	(10,558)
Detention Center Total	<u>878,701</u>	<u>894,816</u>	<u>981,203</u>	<u>(86,387)</u>
Grants				
Contractual Services	6,334	3,772	12,767	(8,995)
Commodities	4,239	518	11,500	(10,982)
Reimbursement - Placement Coordinator	26,500	-	-	-
Grants Total	<u>37,073</u>	<u>4,290</u>	<u>24,267</u>	<u>(19,977)</u>
Total Expenditures	<u>1,669,157</u>	<u>1,678,952</u>	<u>1,806,130</u>	<u>(127,178)</u>
Cash Receipts Over (Under) Expenditures	(139,144)	(9,529)		
Unencumbered Cash - Beginning	<u>327,730</u>	<u>188,586</u>		
Unencumbered Cash - Ending	\$ <u>188,586</u>	<u>179,057</u>		

RENO COUNTY, KANSAS
Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 145,170	159,689	<u>161,953</u>	<u>(2,264)</u>
Expenditures				
Appropriations	<u>146,734</u>	159,689	<u>163,300</u>	<u>(3,611)</u>
Cash Receipts Over (Under) Expenditures	(1,564)	-		
Unencumbered Cash - Beginning	<u>1,564</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 8,361	9,577	<u>9,124</u>	<u>453</u>
Expenditures				
Contractual Services	8,361	9,124	<u>9,124</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	-	453		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	453		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 11,557	12,211	<u>9,124</u>	<u>3,087</u>
Expenditures				
Contractual Services	10,742	9,334	<u>10,769</u>	<u>(1,435)</u>
Cash Receipts Over (Under) Expenditures	815	2,877		
Unencumbered Cash - Beginning	<u>2,830</u>	<u>3,645</u>		
Unencumbered Cash - Ending	\$ <u>3,645</u>	<u>6,522</u>		

RENO COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Collections	\$ 195,806	38,725	9,000	29,725
Use of Money and Property	-	69	-	69
Total Cash Receipts	<u>195,806</u>	<u>38,794</u>	<u>9,000</u>	<u>29,794</u>
Expenditures				
Contractual Services	156,030	29,348	50,256	(20,908)
Transfer to City of Hutchinson	<u>668,000</u>	<u>35,627</u>	-	<u>35,627</u>
Total Expenditures	<u>824,030</u>	<u>64,975</u>	<u>50,256</u>	<u>14,719</u>
Cash Receipts Over (Under) Expenditures	(628,224)	(26,181)		
Unencumbered Cash - Beginning	<u>654,405</u>	<u>26,181</u>		
Unencumbered Cash - Ending	\$ <u><u>26,181</u></u>	<u><u>-</u></u>		

RENO COUNTY, KANSAS
Wireless 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Collections	\$ 114,453	-	5,000	(5,000)
Use of Money and Property	-	23	-	23
Total Cash Receipts	<u>114,453</u>	<u>23</u>	<u>5,000</u>	<u>(4,977)</u>
Expenditures				
Contractual Services	232,508	-	20,358	(20,358)
Commodities	256	-	-	-
Transfer to City of Hutchinson	<u>170,000</u>	<u>11,040</u>	<u>-</u>	<u>11,040</u>
Total Expenditures	<u>402,764</u>	<u>11,040</u>	<u>20,358</u>	<u>(9,318)</u>
Cash Receipts Over (Under) Expenditures	(288,311)	(11,017)		
Unencumbered Cash - Beginning	<u>299,328</u>	<u>11,017</u>		
Unencumbered Cash - Ending	\$ <u>11,017</u>	<u>-</u>		

RENO COUNTY, KANSAS
Ambulance Equipment Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Transfers Out	52,381	-	-	-
Cash Receipts Over (Under) Expenditures	(52,381)	-		
Unencumbered Cash - Beginning	52,381	-		
Unencumbered Cash - Ending	\$ -	-		

RENO COUNTY, KANSAS
Fire District No. 1 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ (27,459)	(32,438)	<u>(29,719)</u>	<u>(2,719)</u>
Expenditures	-	-	<u>38,208</u>	<u>(38,208)</u>
Cash Receipts Over (Under) Expenditures	(27,459)	(32,438)		
Unencumbered Cash - Beginning	<u>96,355</u>	<u>68,896</u>		
Unencumbered Cash - Ending	\$ <u>68,896</u>	<u>36,458</u>		

RENO COUNTY, KANSAS
Fire District No. 2 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 1,443,131	1,380,892	<u>204,238</u>	<u>1,176,654</u>
Expenditures				
Contractual Services	1,532,489	1,350,695	<u>-</u>	<u>1,350,695</u>
Cash Receipts Over (Under) Expenditures	(89,358)	30,197		
Unencumbered Cash - Beginning	137,959	48,601		
Unencumbered Cash - Ending	\$ <u>48,601</u>	<u>78,798</u>		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 128,214	125,930	128,444	(2,514)
Reimbursed Expenses	57	-	-	-
Total Cash Receipts	<u>128,271</u>	<u>125,930</u>	<u>128,444</u>	<u>(2,514)</u>
Expenditures				
Personal Services	26,739	20,971	21,460	(489)
Contractual Services	26,051	35,419	42,950	(7,531)
Commodities	14,881	25,585	25,340	245
Capital Outlay	2,126	-	51,000	(51,000)
Transfers Out	60,000	46,000	-	46,000
Total Expenditures	<u>129,797</u>	<u>127,975</u>	<u>140,750</u>	<u>(12,775)</u>
Cash Receipts Over (Under) Expenditures	(1,526)	(2,045)		
Unencumbered Cash - Beginning	<u>18,255</u>	<u>16,729</u>		
Unencumbered Cash - Ending	\$ <u><u>16,729</u></u>	<u><u>14,684</u></u>		

RENO COUNTY, KANSAS
Fire District No. 4 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 112,074	112,947	117,878	(4,931)
Reimbursed Expenses	557	-	-	-
Total Cash Receipts	<u>112,631</u>	<u>112,947</u>	<u>117,878</u>	<u>(4,931)</u>
Expenditures				
Personal Services	22,859	22,397	19,000	3,397
Contractual Services	33,527	31,781	46,250	(14,469)
Commodities	19,408	14,226	21,925	(7,699)
Capital Outlay	3,556	7,933	38,000	(30,067)
Transfers Out	40,000	30,000	-	30,000
Total Expenditures	<u>119,350</u>	<u>106,337</u>	<u>125,175</u>	<u>(18,838)</u>
Cash Receipts Over (Under) Expenditures	(6,719)	6,610		
Unencumbered Cash - Beginning	<u>15,162</u>	<u>8,443</u>		
Unencumbered Cash - Ending	\$ <u>8,443</u>	<u>15,053</u>		

RENO COUNTY, KANSAS
Fire District No. 6 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 31,062	33,519	36,880	(3,361)
Reimbursed Expenses	56	-	-	-
Transfers In	3,700	-	-	-
Total Cash Receipts	<u>34,818</u>	<u>33,519</u>	<u>36,880</u>	<u>(3,361)</u>
Expenditures				
Personal Services	12,439	8,784	8,710	74
Contractual Services	10,841	14,379	14,370	9
Commodities	9,264	4,366	11,000	(6,634)
Capital Outlay	2,120	2,270	4,000	(1,730)
Transfers Out	1,900	-	-	-
Total Expenditures	<u>36,564</u>	<u>29,799</u>	<u>38,080</u>	<u>(8,281)</u>
Cash Receipts Over (Under) Expenditures	(1,746)	3,720		
Unencumbered Cash - Beginning	<u>1,935</u>	<u>189</u>		
Unencumbered Cash - Ending	\$ <u>189</u>	<u>3,909</u>		

RENO COUNTY, KANSAS
Fire District No. 7 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 39,788	38,917	39,723	(806)
Reimbursed Expenses	58	-	-	-
Total Cash Receipts	<u>39,846</u>	<u>38,917</u>	<u>39,723</u>	<u>(806)</u>
Expenditures				
Personal Services	10,099	9,085	16,300	(7,215)
Contractual Services	8,525	8,397	16,985	(8,588)
Commodities	1,534	3,699	6,750	(3,051)
Capital Outlay	-	-	26,000	(26,000)
Transfers Out	36,775	24,000	-	24,000
Total Expenditures	<u>56,933</u>	<u>45,181</u>	<u>66,035</u>	<u>(20,854)</u>
Cash Receipts Over (Under) Expenditures	(17,087)	(6,264)		
Unencumbered Cash - Beginning	<u>42,309</u>	<u>25,222</u>		
Unencumbered Cash - Ending	\$ <u>25,222</u>	<u>18,958</u>		

RENO COUNTY, KANSAS
Fire District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 83,992	67,000	68,146	(1,146)
Reimbursed Expenses	92	-	-	-
Bond Proceeds	200,000	-	-	-
Total Cash Receipts	<u>284,084</u>	<u>67,000</u>	<u>68,146</u>	<u>(1,146)</u>
Expenditures				
Personal Services	17,929	20,246	21,300	(1,054)
Contractual Services	22,426	22,346	38,200	(15,854)
Commodities	15,490	13,168	24,600	(11,432)
Capital Outlay	196,231	3,769	4,000	(231)
Transfers Out	42,500	9,000	-	9,000
Total Expenditures	<u>294,576</u>	<u>68,529</u>	<u>88,100</u>	<u>(19,571)</u>
Cash Receipts Over (Under) Expenditures	(10,492)	(1,529)		
Unencumbered Cash - Beginning	<u>30,891</u>	<u>20,399</u>		
Unencumbered Cash - Ending	\$ <u>20,399</u>	<u>18,870</u>		

RENO COUNTY, KANSAS
Fire District No. 9 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 98,897	94,927	97,984	(3,057)
Reimbursed Expenses	57	35,725	-	35,725
Total Cash Receipts	<u>98,954</u>	<u>130,652</u>	<u>97,984</u>	<u>32,668</u>
Expenditures				
Personal Services	16,694	15,901	23,400	(7,499)
Contractual Services	11,674	47,239	32,530	14,709
Commodities	8,803	5,783	33,700	(27,917)
Capital Outlay	2,594	4,689	27,479	(22,790)
Transfers Out	70,000	57,723	-	57,723
Total Expenditures	<u>109,765</u>	<u>131,335</u>	<u>117,109</u>	<u>14,226</u>
Cash Receipts Over (Under) Expenditures	(10,811)	(683)		
Unencumbered Cash - Beginning	<u>30,232</u>	<u>19,421</u>		
Unencumbered Cash - Ending	\$ <u>19,421</u>	<u>18,738</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 83,215	73,766	72,941	825
Reimbursed Expenses	57	-	-	-
Total Cash Receipts	<u>83,272</u>	<u>73,766</u>	<u>72,941</u>	<u>825</u>
Expenditures				
Personal Services	25,889	19,991	22,125	(2,134)
Contractual Services	21,534	16,298	26,650	(10,352)
Commodities	11,186	13,571	17,405	(3,834)
Capital Outlay	-	2,978	23,700	(20,722)
Transfers Out	27,470	25,040	-	25,040
Total Expenditures	<u>86,079</u>	<u>77,878</u>	<u>89,880</u>	<u>(12,002)</u>
Cash Receipts Over (Under) Expenditures	(2,807)	(4,112)		
Unencumbered Cash - Beginning	<u>24,289</u>	<u>21,482</u>		
Unencumbered Cash - Ending	\$ <u>21,482</u>	<u>17,370</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 79,342	83,101	86,566	(3,465)
Reimbursed Expenses	58	-	-	-
Total Cash Receipts	<u>79,400</u>	<u>83,101</u>	<u>86,566</u>	<u>(3,465)</u>
Expenditures				
Personal Services	24,525	21,591	26,200	(4,609)
Contractual Services	12,874	14,034	17,780	(3,746)
Commodities	7,530	5,694	11,020	(5,326)
Capital Outlay	6,281	6,850	41,000	(34,150)
Transfers Out	34,500	47,000	-	47,000
Total Expenditures	<u>85,710</u>	<u>95,169</u>	<u>96,000</u>	<u>(831)</u>
Cash Receipts Over (Under) Expenditures	(6,310)	(12,068)		
Unencumbered Cash - Beginning	<u>37,045</u>	<u>30,735</u>		
Unencumbered Cash - Ending	\$ <u>30,735</u>	<u>18,667</u>		

RENO COUNTY, KANSAS
Sewer District No. 1 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 3,596	3,584	3,917	(333)
Expenditures				
Personal Services	2,988	3,331	5,536	(2,205)
Contractual Services	2,191	325	3,210	(2,885)
Commodities	225	225	200	25
Capital Outlay	-	463	650	(187)
Total Expenditures	<u>5,404</u>	<u>4,344</u>	<u>9,596</u>	<u>(5,252)</u>
Cash Receipts Over (Under) Expenditures	(1,808)	(760)		
Unencumbered Cash - Beginning	<u>6,361</u>	<u>4,553</u>		
Unencumbered Cash - Ending	\$ <u>4,553</u>	<u>3,793</u>		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes	\$ 15,264	14,612	15,608	(996)
Expenditures				
Personal Services	5,539	6,152	9,720	(3,568)
Contractual Services	10,599	4,285	10,635	(6,350)
Commodities	926	1,033	750	283
Capital Outlay	427	16,106	42,000	(25,894)
Total Expenditures	17,491	27,576	63,105	(35,529)
Cash Receipts Over (Under) Expenditures	(2,227)	(12,964)		
Unencumbered Cash - Beginning	50,480	48,253		
Unencumbered Cash - Ending	\$ 48,253	35,289		

RENO COUNTY, KANSAS
Sewer District No. 8 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 2,865	22	-	22
Installation and Connection Costs	35,125	38,194	32,500	5,694
Total Cash Receipts	37,990	38,216	32,500	5,716
Expenditures				
Personal Services	9,148	10,126	15,710	(5,584)
Contractual Services	30,835	29,766	40,105	(10,339)
Commodities	3,540	4,530	4,175	355
Capital Outlay	15,084	3,028	63,029	(60,001)
Total Expenditures	58,607	47,450	123,019	(75,569)
Cash Receipts Over (Under) Expenditures	(20,617)	(9,234)		
Unencumbered Cash - Beginning	111,791	91,174		
Unencumbered Cash - Ending	\$ 91,174	81,940		

RENO COUNTY, KANSAS
Sewer District No. 201 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 7,968	11,441	12,443	(1,002)
User Fees	4,182	4,339	4,200	139
Total Cash Receipts	<u>12,150</u>	<u>15,780</u>	<u>16,643</u>	<u>(863)</u>
Expenditures				
Personal Services	5,976	6,663	10,143	(3,480)
Contractual Services	10,244	3,444	10,610	(7,166)
Commodities	2,340	1,718	1,500	218
Capital Outlay	10,015	-	5,000	(5,000)
Transfers Out	-	-	605	(605)
Total Expenditures	<u>28,575</u>	<u>11,825</u>	<u>27,858</u>	<u>(16,033)</u>
Cash Receipts Over (Under) Expenditures	(16,425)	3,955		
Unencumbered Cash - Beginning	<u>17,740</u>	<u>1,315</u>		
Unencumbered Cash - Ending	\$ <u>1,315</u>	<u>5,270</u>		

RENO COUNTY, KANSAS
Sewer District No. 202 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 14,232	20,698	21,293	(595)
User Fees	2,676	1,781	2,000	(219)
Total Cash Receipts	<u>16,908</u>	<u>22,479</u>	<u>23,293</u>	<u>(814)</u>
Expenditures				
Personal Services	5,976	6,663	10,143	(3,480)
Contractual Services	5,276	7,492	9,570	(2,078)
Commodities	546	702	550	152
Capital Outlay	1,360	-	-	-
Transfers Out	3,750	-	3,750	(3,750)
Total Expenditures	<u>16,908</u>	<u>14,857</u>	<u>24,013</u>	<u>(9,156)</u>
Cash Receipts Over (Under) Expenditures	-	7,622		
Unencumbered Cash - Beginning	<u>6,907</u>	<u>6,907</u>		
Unencumbered Cash - Ending	\$ <u>6,907</u>	<u>14,529</u>		

RENO COUNTY, KANSAS
Water District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
User fees	\$ 86,264	85,074	75,000	10,074
Meter installation	2,053	2,831	1,000	1,831
Total Cash Receipts	<u>88,317</u>	<u>87,905</u>	<u>76,000</u>	<u>11,905</u>
Expenditures				
Personal Services	9,148	10,126	15,710	(5,584)
Contractual Services	20,731	16,505	19,450	(2,945)
Commodities	6,240	6,603	5,750	853
Capital Outlay	9,446	10,362	150,280	(139,918)
Transfers Out	46,530	48,870	34,328	14,542
Total Expenditures	<u>92,095</u>	<u>92,466</u>	<u>225,518</u>	<u>(133,052)</u>
Cash Receipts Over (Under) Expenditures	(3,778)	(4,561)		
Unencumbered Cash - Beginning	<u>142,566</u>	<u>138,788</u>		
Unencumbered Cash - Ending	\$ <u>138,788</u>	<u>134,227</u>		

RENO COUNTY, KANSAS
Water District No. 101 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User fees	\$ 21,259	20,603	19,500	1,103
Expenditures				
Personal Services	5,539	6,152	9,720	(3,568)
Contractual Services	12,419	9,110	11,400	(2,290)
Commodities	2,684	2,411	2,300	111
Capital Outlay	4,976	-	60,082	(60,082)
Total Expenditures	25,618	17,673	83,502	(65,829)
Cash Receipts Over (Under) Expenditures	(4,359)	2,930		
Unencumbered Cash - Beginning	64,030	59,671		
Unencumbered Cash - Ending	\$ 59,671	62,601		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 128,403	3,414,831
Transfers In	151,088	-
Total Cash Receipts	279,491	3,414,831
Expenditures		
Capital Improvements	494,184	286,451
Cash Receipts Over (Under) Expenditures	(214,693)	3,128,380
Unencumbered Cash - Beginning	914,693	700,000
Unencumbered Cash - Ending	\$ 700,000	3,828,380

RENO COUNTY, KANSAS
K-14 Highway Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>3,982,369</u>	<u>3,982,369</u>
Unencumbered Cash - Ending	<u>\$ 3,982,369</u>	<u>3,982,369</u>

RENO COUNTY, KANSAS
Youth Shelter Food Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 157,416	153,822
Expenditures		
Personal Services and Benefits	59,745	61,101
Contractual Services	43	56
Commodities	97,505	90,317
Total Expenditures	157,293	151,474
Cash Receipts Over (Under) Expenditures	123	2,348
Unencumbered Cash - Beginning	5,793	5,916
Unencumbered Cash - Ending	\$ 5,916	8,264

RENO COUNTY, KANSAS
Placement Coordinator Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 51,324	-
Reimbursements From Youth Service	26,500	-
Total Cash Receipts	<u>77,824</u>	<u>-</u>
Expenditures		
Personal Services and Benefits	69,531	2,286
Contractual Services	5,679	-
Commodities	1,569	-
Total Expenditures	<u>76,779</u>	<u>2,286</u>
Cash Receipts Over (Under) Expenditures	1,045	(2,286)
Unencumbered Cash - Beginning	<u>23,880</u>	<u>24,925</u>
Unencumbered Cash - Ending	<u>\$ 24,925</u>	<u>22,639</u>

RENO COUNTY, KANSAS
Alcohol and Drug Safety Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 1,157	294
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	1,157	294
Unencumbered Cash - Beginning	12,143	13,300
Unencumbered Cash - Ending	\$ 13,300	13,594

RENO COUNTY, KANSAS
Prosecutor Juvenile Diversion Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 2,750	4,150
Expenditures		
Contractual Services	-	12,315
Cash Receipts Over (Under) Expenditures	2,750	(8,165)
Unencumbered Cash - Beginning	12,634	15,384
Unencumbered Cash - Ending	\$ 15,384	7,219

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 84,446	102,285
Expenditures		
Capital Outlay	53,774	59,947
Transfers Out	-	50,000
Total Expenditures	53,774	109,947
Cash Receipts Over (Under) Expenditures	30,672	(7,662)
Unencumbered Cash - Beginning	204,861	235,533
Unencumbered Cash - Ending	\$ 235,533	227,871

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	50,000
Expenditures		
Capital Outlay	5,384	35,045
Cash Receipts Over (Under) Expenditures	(5,384)	14,955
Unencumbered Cash - Beginning	105,057	99,673
Unencumbered Cash - Ending	\$ 99,673	114,628

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ -	32,980
Transfers In	60,000	46,000
Total Cash Receipts	60,000	78,980
Expenditures		
Capital Outlay	135,527	9,209
Cash Receipts Over (Under) Expenditures	(75,527)	69,771
Unencumbered Cash - Beginning	309,954	234,427
Unencumbered Cash - Ending	\$ 234,427	304,198

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 2,642	746
Transfers In	40,000	30,000
Total Cash Receipts	42,642	30,746
Expenditures		
Capital Outlay	1,300	-
Cash Receipts Over (Under) Expenditures	41,342	30,746
Unencumbered Cash - Beginning	345,212	386,554
Unencumbered Cash - Ending	\$ 386,554	417,300

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 2,496	46
Expenditures		
Capital Outlay	4,125	-
Transfers Out	3,700	-
Total Expenditures	7,825	-
Cash Receipts Over (Under) Expenditures	(5,329)	46
Unencumbered Cash - Beginning	8,102	2,773
Unencumbered Cash - Ending	\$ 2,773	2,819

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ -	47
Transfers In	36,775	24,000
Total Cash Receipts	36,775	24,047
Expenditures		
Capital Outlay	1,271	24,440
Cash Receipts Over (Under) Expenditures	35,504	(393)
Unencumbered Cash - Beginning	170,971	206,475
Unencumbered Cash - Ending	\$ 206,475	206,082

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 11,050	10,011
Transfers In	42,500	9,000
Total Cash Receipts	53,550	19,011
Expenditures		
Capital Outlay	86,057	34,496
Cash Receipts Over (Under) Expenditures	(32,507)	(15,485)
Unencumbered Cash - Beginning	192,406	159,899
Unencumbered Cash - Ending	\$ 159,899	144,414

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ -	46
Transfers In	70,000	22,000
Total Cash Receipts	70,000	22,046
Expenditures		
Capital Outlay	42,521	-
Cash Receipts Over (Under) Expenditures	27,479	22,046
Unencumbered Cash - Beginning	179,322	206,801
Unencumbered Cash - Ending	\$ 206,801	228,847

RENO COUNTY, KANSAS
Fire District JT. No. 1 RN-KM Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ 14,711	47
Transfers In	27,470	25,040
Total Cash Receipts	42,181	25,087
Expenditures		
Capital Outlay	34,586	124,500
Cash Receipts Over (Under) Expenditures	7,595	(99,413)
Unencumbered Cash - Beginning	151,422	159,017
Unencumbered Cash - Ending	\$ 159,017	59,604

RENO COUNTY, KANSAS
Fire District JT. No. 2 RN-HV Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursed Expenses	\$ -	46
Transfers In	34,500	47,000
Total Cash Receipts	34,500	47,046
Expenditures		
Capital Outlay	9,802	-
Cash Receipts Over (Under) Expenditures	24,698	47,046
Unencumbered Cash - Beginning	110,531	135,229
Unencumbered Cash - Ending	\$ 135,229	182,275

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Contractual Services	8,075	-
Cash Receipts Over (Under) Expenditures	(8,075)	-
Unencumbered Cash - Beginning	8,470	395
Unencumbered Cash - Ending	\$ 395	395

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 3,750	-
Expenditures		
Contractual Services	816	5,784
Cash Receipts Over (Under) Expenditures	2,934	(5,784)
Unencumbered Cash - Beginning	67,665	70,599
Unencumbered Cash - Ending	\$ 70,599	64,815

RENO COUNTY, KANSAS
Sheriff's Concealed Carry Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 5,650	11,987
Expenditures		
Miscellaneous	8,000	4,104
Cash Receipts Over (Under) Expenditures	(2,350)	7,883
Unencumbered Cash - Beginning	2,433	83
Unencumbered Cash - Ending	\$ 83	7,966

RENO COUNTY, KANSAS
Sheriff's Offender Registration Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 17,900	23,120
Expenditures		
Contractual Services	8,302	6,459
Cash Receipts Over (Under) Expenditures	9,598	16,661
Unencumbered Cash - Beginning	24,915	34,513
Unencumbered Cash - Ending	\$ 34,513	51,174

RENO COUNTY, KANSAS
Jail Commissary Proceeds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ -	50,472
Expenditures		
Miscellaneous	-	37,678
Cash Receipts Over (Under) Expenditures	-	12,794
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	12,794

RENO COUNTY, KANSAS
Community Corrections DUI Assessment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees and Reimbursements	\$ 3,279	22,296
Transfers In	-	23,674
Total Cash Receipts	<u>3,279</u>	<u>45,970</u>
Expenditures		
Personal Services and Benefits	16,317	21,411
Commodities	4,513	2,215
Contractual	-	3,849
Total Expenditures	<u>20,830</u>	<u>27,475</u>
Cash Receipts Over (Under) Expenditures	(17,551)	18,495
Unencumbered Cash - Beginning	<u>20,672</u>	<u>3,121</u>
Unencumbered Cash - Ending	<u>\$ 3,121</u>	<u>21,616</u>

RENO COUNTY, KANSAS
Court Electronic Fee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 15,859	14,922
Expenditures		
Capital Outlay	4,778	-
Cash Receipts Over (Under) Expenditures	11,081	14,922
Unencumbered Cash - Beginning	12,145	23,226
Unencumbered Cash - Ending	<u>\$ 23,226</u>	<u>38,148</u>

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 8,450	-
Expenditures		
Contractual Services	9,455	-
Cash Receipts Over (Under) Expenditures	(1,005)	-
Unencumbered Cash - Beginning	21,183	20,178
Unencumbered Cash - Ending	\$ 20,178	20,178

RENO COUNTY, KANSAS
Emergency Management Homeland Security Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 77,474	-
Expenditures		
Other	25,520	12,125
Cash Receipts Over (Under) Expenditures	51,954	(12,125)
Unencumbered Cash - Beginning	30,810	82,764
Unencumbered Cash - Ending	\$ 82,764	70,639

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 1,226,158	1,209,396	1,219,457	(10,061)
Special Assessments	245,525	225,382	140,000	85,382
Reimbursed Expenses	2,520	2,499	-	2,499
Transfers In	190,034	-	-	-
Total Cash Receipts	<u>1,664,237</u>	<u>1,437,277</u>	<u>1,359,457</u>	<u>77,820</u>
Expenditures				
Bond Principal	764,966	815,000	815,000	-
Interest on Bonds	370,129	344,801	341,503	3,298
Specials - Bond Principal	146,400	114,900	114,900	-
Specials - Interest on Bonds	40,380	32,387	32,387	-
Temporary Note - Principal	196,000	200,000	200,000	-
Temporary Note - Interest	15,050	10,150	10,150	-
Commission and Postage	-	-	100	(100)
Cash-basis Reserve	-	-	200,000	(200,000)
Transfers Out	30	-	-	-
Total Expenditures	<u>1,532,955</u>	<u>1,517,238</u>	<u>1,714,040</u>	<u>(196,802)</u>
Cash Receipts Over (Under) Expenditures	131,282	(79,961)		
Unencumbered Cash - Beginning	<u>457,646</u>	<u>588,928</u>		
Unencumbered Cash - Ending	\$ <u>588,928</u>	<u>508,967</u>		

RENO COUNTY, KANSAS
Fire District No. 6 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 12,899	18,665	19,585	(920)
Transfers In	1,900	-	-	-
Total Cash Receipts	<u>14,799</u>	<u>18,665</u>	<u>19,585</u>	<u>(920)</u>
Expenditures				
Bond Principal	10,000	15,000	15,000	-
Interest on Bonds	4,545	4,117	4,118	(1)
Commission, Postage and Miscellaneous	-	4	700	(696)
Total Expenditures	<u>14,545</u>	<u>19,121</u>	<u>19,818</u>	<u>(697)</u>
Cash Receipts Over (Under) Expenditures	254	(456)		
Unencumbered Cash - Beginning	<u>(54)</u>	<u>200</u>		
Unencumbered Cash - Ending	\$ <u>200</u>	<u>(256)</u>		

RENO COUNTY, KANSAS
Fire District No. 8 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 45	28,934	29,100	(166)
Transfers In	30	-	-	-
Total Cash Receipts	75	28,934	<u>29,100</u>	<u>(166)</u>
Expenditures				
Bond Principal	-	20,000	29,100	(9,100)
Interest on Bonds	-	3,758	-	3,758
Commission and Postage	73	-	-	-
Total Expenditures	73	23,758	<u>29,100</u>	<u>(5,342)</u>
Cash Receipts Over (Under) Expenditures	2	5,176		
Unencumbered Cash - Beginning	-	<u>2</u>		
Unencumbered Cash - Ending	\$ <u>2</u>	<u>5,178</u>		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 10,073	1,212	-	1,212
Transfers In	825	35,723	-	35,723
Total Cash Receipts	10,898	36,935	-	36,935
Expenditures				
Bond Principal	40,000	45,000	45,000	-
Interest on Bonds	25,000	23,533	23,534	(1)
Other	-	-	100	(100)
Cash-Basis Reserve	-	-	23,724	(23,724)
Total Expenditures	65,000	68,533	92,358	(23,825)
Cash Receipts Over (Under) Expenditures	(54,102)	(31,598)		
Unencumbered Cash - Beginning	85,713	31,611		
Unencumbered Cash - Ending	\$ 31,611	13		

RENO COUNTY, KANSAS
Fire District Jt. No.1 RN-KM Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 39,273	31,854	31,211	643
Expenditures				
Bond Principal	29,998	30,000	30,000	-
Interest on Bonds	4,275	2,865	2,864	1
Commission and Postage	7	5	50	(45)
Cash-Basis Reserve	-	-	5,000	(5,000)
Total Expenditures	<u>34,280</u>	<u>32,870</u>	<u>37,914</u>	<u>(5,044)</u>
Cash Receipts Over (Under) Expenditures	4,993	(1,016)		
Unencumbered Cash - Beginning	<u>2,521</u>	<u>7,514</u>		
Unencumbered Cash - Ending	\$ <u>7,514</u>	<u>6,498</u>		

RENO COUNTY, KANSAS
Water District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 20,058	11,059	18,582	(7,523)
Reimbursed Expenses	1,501	1,999	-	1,999
Transfers In	46,530	48,870	34,328	14,542
Total Cash Receipts	<u>68,089</u>	<u>61,928</u>	<u>52,910</u>	<u>9,018</u>
Expenditures				
Bond Principal	60,000	55,000	60,000	(5,000)
Interest on Bonds	6,611	3,295	6,611	(3,316)
Commission and Postage	150	-	100	(100)
Cash-Basis Reserve	-	-	21,000	(21,000)
Total Expenditures	<u>66,761</u>	<u>58,295</u>	<u>87,711</u>	<u>(29,416)</u>
Cash Receipts Over (Under) Expenditures	1,328	3,633		
Unencumbered Cash - Beginning	<u>51,181</u>	<u>52,509</u>		
Unencumbered Cash - Ending	\$ <u>52,509</u>	<u>56,142</u>		

RENO COUNTY, KANSAS
2012 Bond and Interest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ -	5,925,000
Reoffering Premium	-	320,404
Transfers In	-	120,219
Total Cash Receipts	-	6,365,623
Expenditures		
Underwriters Discount	-	59,250
Transfers Out	-	6,306,373
Total Expenditures	-	6,365,623
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
2012 Escrow Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	6,035,883
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	6,035,883
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	6,035,883

RENO COUNTY, KANSAS
2012 Redemption Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	221,135
Expenditures		
Series 2006-1 Bond Principal	-	220,000
Series 2006-1 Bond Interest	-	1,135
Total Expenditures	-	221,135
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
2012 Cost of Issuance Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	46,855
Expenditures		
Cost of Issuance	-	2,500
Cash Receipts Over (Under) Expenditures	-	44,355
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	44,355

RENO COUNTY, KANSAS
2012 Compliance Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	2,500
Expenditures		
Compliance	-	2,500
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Meadows/Puesta Del Sol Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	12,354	-
Cash Receipts Over (Under) Expenditures	(12,354)	-
Unencumbered Cash - Beginning	12,354	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Public Works 2006 Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Construction	28,728	-
Transfers Out	173,066	-
Total Expenditures	<u>201,794</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(201,794)	-
Unencumbered Cash - Beginning	<u>201,794</u>	<u>-</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>	<u><u>-</u></u>

RENO COUNTY, KANSAS
Public Works 2007 Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Construction	46,226	705,529
Cash Receipts Over (Under) Expenditures	(46,226)	(705,529)
Unencumbered Cash - Beginning	751,755	705,529
Unencumbered Cash - Ending	\$ 705,529	-

RENO COUNTY, KANSAS
Fire District No. 9 Construction St. Joe Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	825	-
Cash Receipts Over (Under) Expenditures	(825)	-
Unencumbered Cash - Beginning	825	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Cedar Ridge Circle Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	4,646	-
Cash Receipts Over (Under) Expenditures	(4,646)	-
Unencumbered Cash - Beginning	4,646	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 3,470,202	3,514,019	2,510,000	1,004,019
Administrative Fee for Outside Users	1,417,972	965,413	1,200,000	(234,587)
Reimbursed Expenses	55,385	39,531	550,000	(510,469)
Land Rent	22,590	12,591	20,000	(7,409)
Total Cash Receipts	<u>4,966,149</u>	<u>4,531,554</u>	<u>4,280,000</u>	<u>251,554</u>
Expenditures				
Personnel Services	1,044,884	1,136,424	1,323,595	(187,171)
Contractual Services	918,138	2,162,873	3,098,275	(935,402)
Commodities	522,036	509,990	649,500	(139,510)
Capital Outlay	451,071	378,765	477,450	(98,685)
Temporary Note - Principal	121,000	124,000	127,100	(3,100)
Temporary Note - Interest	6,125	3,063	-	3,063
Capital Improvements	-	-	783,669	(783,669)
Transfers Out	600,000	469,006	600,000	(130,994)
Total Expenditures	<u>3,663,254</u>	<u>4,784,121</u>	<u>7,059,589</u>	<u>(2,275,468)</u>
Cash Receipts Over (Under) Expenditures	1,302,895	(252,567)		
Unencumbered Cash - Beginning	<u>1,640,171</u>	<u>2,943,066</u>		
Unencumbered Cash - Ending	\$ <u>2,943,066</u>	<u>2,690,499</u>		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Tipping Fees	\$ -	4,075	-	4,075
Transfers In	600,000	469,006	600,000	(130,994)
Total Cash Receipts	600,000	473,081	600,000	(126,919)
Expenditures				
Contractual Services	109,661	118,584	1,200,000	(1,081,416)
Postclosure Cost	-	-	5,062,390	(5,062,390)
Total Expenditures	109,661	118,584	6,262,390	(6,143,806)
Cash Receipts Over (Under) Expenditures	490,339	354,497		
Unencumbered Cash - Beginning	5,462,390	5,952,729		
Unencumbered Cash - Ending	\$ 5,952,729	6,307,226		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Maintenance/Purchased Services	\$ 217,648	218,295	260,000	(41,705)
Auto Center Services	100,989	112,613	108,000	4,613
Total Cash Receipts	<u>318,637</u>	<u>330,908</u>	<u>368,000</u>	<u>(37,092)</u>
Expenditures				
General Supplies	208,722	210,903	260,000	(49,097)
Outside Contractual Services	13,598	11,566	13,000	(1,434)
Parts, Tires, and Other Supplies	73,287	93,543	95,000	(1,457)
Fuel and Oil	10,719	10,689	-	10,689
Capital Outlay	-	-	36,776	(36,776)
Total Expenditures	<u>306,326</u>	<u>326,701</u>	<u>404,776</u>	<u>(78,075)</u>
Cash Receipts Over (Under) Expenditures	12,311	4,207		
Unencumbered Cash - Beginning	<u>43,435</u>	<u>55,746</u>		
Unencumbered Cash - Ending	\$ <u>55,746</u>	<u>59,953</u>		

RENO COUNTY, KANSAS
Fuel Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Cash Receipts				
Fuel	\$ 693,410	487,281	940,395	(453,114)
Transfers In	30,000	-	-	-
Total Cash Receipts	<u>723,410</u>	<u>487,281</u>	<u>940,395</u>	<u>(453,114)</u>
Expenditures				
Contractual Services	3,590	4,092	-	4,092
Fuel and Oil	665,250	524,815	899,600	(374,785)
Miscellaneous	171	12	40,000	(39,988)
Capital Outlay	-	-	28,623	(28,623)
Total Expenditures	<u>669,011</u>	<u>528,919</u>	<u>968,223</u>	<u>(439,304)</u>
Cash Receipts Over (Under) Expenditures	54,399	(41,638)		
Unencumbered Cash - Beginning	<u>1,223</u>	<u>55,622</u>		
Unencumbered Cash - Ending	\$ <u>55,622</u>	<u>13,984</u>		

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Motor Vehicle Registration Fees	\$ 451,569	470,569
Lienholder Fees	11,866	4,100
Privilege Tax	5,600	5,950
Sales Tax Fees	3,075	1,176
Duplicate Titles/Personal Plates	1,985	583
Reimbursements	3	8,402
Total Cash Receipts	<u>474,098</u>	<u>490,780</u>
Expenditures		
Personal Services	346,377	313,712
Contractual Services	16,455	17,754
Commodities	10,504	8,308
Capital Outlay	1,400	-
Transfers Out	134,248	112,644
Total Expenditures	<u>508,984</u>	<u>452,418</u>
Cash Receipts Over (Under) Expenditures	(34,886)	38,362
Unencumbered Cash - Beginning	<u>125,298</u>	<u>90,412</u>
Unencumbered Cash - Ending	<u>\$ 90,412</u>	<u>128,774</u>

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 8,287	9,515
Expenditures		
Contractual Services	5,970	10,177
Cash Receipts Over (Under) Expenditures	2,317	(662)
Unencumbered Cash - Beginning	2,225	4,542
Unencumbered Cash - Ending	\$ 4,542	3,880

RENO COUNTY, KANSAS
Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Forfeiture Proceeds	\$ 48,649	17,169
Reimbursed Expenses	830	2,283
Total Cash Receipts	49,479	19,452
Expenditures		
Contractual Services	9,072	27,326
Cash Receipts Over (Under) Expenditures	40,407	(7,874)
Unencumbered Cash - Beginning	34,576	74,983
Unencumbered Cash - Ending	\$ 74,983	67,109

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Forfeiture Proceeds	\$ 13,876	18,535
Expenditures		
Contractual Services	11,417	13,015
Cash Receipts Over (Under) Expenditures	2,459	5,520
Unencumbered Cash - Beginning	25,949	28,408
Unencumbered Cash - Ending	\$ 28,408	33,928

RENO COUNTY, KANSAS
Oil and Gas Valuation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ -	177,634
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	177,634
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	177,634

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 1,112	1,599
Expenditures		
Contractual Services	2,243	1,475
Cash Receipts Over (Under) Expenditures	(1,131)	124
Unencumbered Cash - Beginning	3,932	2,801
Unencumbered Cash - Ending	\$ 2,801	2,925

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance Tax - Intangible	\$ 707	-	-	707
Advance Tax	2,226	-	-	2,226
Current Tax	45,569,294	76,854,959	78,274,934	44,149,319
Motor Vehicle Tax	228,363	9,121,789	9,109,260	240,892
Motor Vehicle Excise Tax	-	58,121	58,121	-
Real Estate Redemption	266,429	252,138	247,088	271,479
Tax Warrants and Judgments	3,023	2,896,896	234,652	2,665,267
City and County Highway Gas Tax	-	1,986,006	1,983,619	2,387
Payments in Lieu of Tax	-	23,398	12,014	11,384
Severance Tax	12,272	5,297	17,569	-
Escape Tax	13,423	2,266	-	15,689
Tax Forclosure	18,123	-	-	18,123
Bankruptcy Tax Proceeds	28,477	24,184	4,833	47,828
Total Distributable Funds	46,142,337	91,225,054	89,942,090	47,425,301
State Funds				
Education Building	2,531	494,638	495,139	2,030
Eleemosynary Building	1,265	247,319	247,569	1,015
Combined Motor Vehicle Tax	18,859	94,459	97,800	15,518
Motor Vehicle Licenses	1,642	3,119,488	3,121,130	-
Motor Vehicle Sales Tax	88,104	1,567,208	1,554,785	100,527
Heritage Trust	119	20,608	20,771	(44)
Total State Funds	112,520	5,543,720	5,537,194	119,046
Subdivision Funds				
Cities	491	82,805	83,296	-
Townships	-	2,879,513	2,888,011	(8,498)
School Districts	1,743	12,562,702	12,564,445	-
Joint Fire Districts	-	99,530	99,530	-
Cemeteries	-	5,950	3,873	2,077
Hutchinson Public Library	73	1,841,714	1,841,787	-
South Central KS Library System	-	259,974	259,974	-
Industrial District	16,160	5,027	10,053	11,134
Drainage Districts	-	133,014	132,414	600
Total Subdivision Funds	18,467	17,870,229	17,883,383	5,313
Total	\$ 46,273,324	114,639,003	113,362,667	47,549,660

RENO COUNTY, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
District Attorney Traffic Diversion	\$ 30	77,322	75,558	1,794
Public Building Commission	277,443	102,340	375,052	4,731
P-Card Clearing	38,932	208,373	214,439	32,866
Payroll Clearing	(521,548)	25,779,618	25,402,136	(144,066)
Flex Benefits	7,075	8,764	5,450	10,389
Sheriff and Jail - Commissary & Inmate	35,512	352,578	350,918	37,172
Reno County Law Library	107,461	68,399	56,600	119,260
State of KS - Clerk of District Court	172,506	4,210,651	4,032,476	350,681
Youth Shelter/Tullis Trust	4	19,000	14,956	4,048
DA Drug Endangered Children	588	-	-	588
Superior Boiler CDBG	-	67,402	67,402	-
Community Corrections Fund	57,816	503,697	520,516	40,997
Community Corrections Juvenile Fund	458	171,603	162,050	10,011
Juvenile Intake and Assessment Fund	37,892	238,650	223,431	53,111
Juvenile Justice Fund	2,565	39,849	42,197	217
Community Corrections Juvenile Case Manager Fund	691	197,394	189,334	8,751
Community Corrections Juvenile Reimbursement Fund	21,381	6,646	3,386	24,641
Community Corrections Substance Abuse Fund	132,831	61,891	182,355	12,367
D.A.R.E. Fund	5,420	330	500	5,250
Sheriff's Grant Fund	3,261	16,103	9,589	9,775
Community Corrections Byrne Grant Fund	-	20,000	5,873	14,127
Domestic Violence Program Fund	1,660	60	-	1,720
Change Checks	47	464,100	452,093	12,054
Total	\$ 382,025	32,614,770	32,386,311	610,484

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2011

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Qualified

Internal control over financial reporting:

- Material weakness identified? Yes X No
- Significant deficiencies identified? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? X Yes No
- Significant deficiency identified? Yes X None reported

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

 X Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
20.509	Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

 Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiencies in Internal Control

2012-1

Criteria

The County is responsible for providing materially correct financial statements. The County did not record material encumbrances at year-end on their books.

Condition

While the County did record encumbrances, the financial statements were not materially correct.

Effect

The County needs accurate financial statements on which the County Commissioners base their management decisions.

Cause

The internal control policy to record encumbrances did not function correctly.

Recommendation

The County needs to establish a better system for recording encumbrances and reviewing the encumbrances to ensure that all are properly reported in the correct cutoff period.

2012-2

Criteria

The County is responsible for the month-end cutoff of expenditures and reimbursements to ensure that proper cutoff is occurring.

Condition

The grant reporting had a difference in the amounts reported to the Kansas Department of Transportation for reimbursement versus actual which resulted in the County underreporting reimbursable expenditures.

Effect

The grant report was not correct and resulted in the County underreporting reimbursable expenditures to the Kansas Department of Transportation.

Cause

The internal control on monitoring and reconciling the County's actual expenditures and reimbursements is not being reviewed and carried to the grant reporting function.

Recommendation

The monthly reconciliations need to be performed between the grant reports submitted and the actual expenditures per the County general ledger and timing differences need to be reconciled immediately.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2012-3 Preparation of the Schedule of Expenditures of Federal Awards

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

Criteria

Preparation of the Schedule of Expenditures of Federal Awards (SEFA) is Reno County, Kansas' responsibility. The auditor is responsible for auditing the SEFA.

Condition

While the County did prepare a SEFA, it was not materially correct. Grants were omitted and CFDA numbers were incorrect.

Questioned Costs

None identified.

Effect

The County needs to be able to identify which grants are federal and the grants' correct CFDA number. If they are not able to do this, they may be at risk for violating grant terms.

Cause

The departments receiving the grants may be unsure of whether they are federal or state grants or unsure of the correct CFDA numbers.

Recommendation

The County needs to establish a better system for tracking grants and designate a County Grant Administrator to oversee all federal grants to ensure accurate grant records are being maintained and accuracy of reporting.

2012-4 Eligibility

CFDA 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Criteria

Individuals receiving benefits under this program are required to show proof of residency.

Condition

One individual out of the sample of 40 chosen did not submit proof of residency. However, the individual was still shown as eligible and thus received benefits and should not have.

Questioned Costs

Benefits totaling \$15.14 were paid out to the individual in error.

Effect

The KWIC software used for this process should accurately flag individuals when proof of residency has not been obtained in the system and should not show ineligible individuals as eligible for program benefits.

Cause

This is a known defect in the KWIC software in the "Check Pickup" screen software module in which it looks at only the previous month, current month and two future months of proofs allowing exceptions such as this to occur.

Recommendation

We recommend the County continue to follow up on this known defect in the computer system with the

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

State and to heavily monitor the proof requirements in the system since there is a known defect with the software the County is currently using.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiencies in Internal Control

2011-1

Criteria

Bank reconciliations should be completed on a timely basis and with no unaccounted variances.

Condition

Monthly reconciliations have unaccounted for variances and are not done timely.

Effect

The County might not be able to report all transactions of the entity in accordance with the statutory basis of accounting. Transactions could occur and not be reported timely.

Cause

The department responsible for the reconciliation was understaffed and did not give the procedure the proper attention.

Recommendation

Procedures should be established and implemented whereby the County personnel reconcile all bank accounts fully.

Views of responsible officials and planned corrective actions

The County is aware of the situation and has given the reconciliation duties to a new employee.

2011-2

Criteria

Tax roll reconciliations should be completed on a timely basis and with reasonable accuracy.

Condition

Client personnel did not perform tax roll reconciliations.

Effect

The County cannot show proof through the reconciliation process that the tax dollars that were assessed and collected were distributed.

Cause

The department responsible for the reconciliation was understaffed and did not give the procedure the proper attention.

Recommendation

Procedures should be established and implemented whereby the County personnel reconcile all tax roll accounts.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS (continued)

Views of responsible officials and planned corrective actions

The County is aware of the situation and has given the reconciliation duties to a new employee.

2011-3

Criteria

Client personnel responsible for the accounting and reporting function should possess the necessary skills and knowledge to prepare financial statements and related footnotes in conformity with the statutory basis of accounting.

Condition

Client personnel do not have the necessary skills and knowledge to apply statutory basis accounting principles in recording the entity's financial transactions or when preparing financial statements.

Effect

The County might not be able to report all transactions of the entity in accordance with the statutory basis of accounting. Transactions could occur and not be reported timely. Financial reports showing year-to-date transactions of the County could not be available to support all of the activities.

Cause

Due to the limited size of Reno County, Kansas, it is not practical to hire fully qualified staff to the extent that they possess all the skills in order to apply the appropriate accounting principles when preparing financial statements, including relevant footnote disclosures.

Recommendation

Procedures should be established and implemented whereby the County personnel continue to obtain training.

Views of responsible officials and planned corrective actions

The County is aware that employees lack the knowledge and necessary skills to apply statutory basis accounting principals when recording financial transactions and preparing financial statements. At this time it is not economically feasible for the County to hire the accounting personnel necessary to prepare financial statements, including relevant footnote disclosures.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2011-4 Preparation of the Schedule of Expenditures of Federal Awards

Criteria

Preparation of the Schedule of Expenditures of Federal Awards (SEFA) is Reno County, Kansas' responsibility. The auditor is responsible for auditing the SEFA.

Condition

While the County did prepare a SEFA, it was not materially correct. Grants were omitted and CFDA numbers were incorrect.

Questioned Costs

None identified.

Effect

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2012

The County needs to be able to identify which grants are federal and the grants' correct CFDA number. If they are not able to do this, they may be at risk for violating grant terms.

Cause

The departments receiving the grants may be unsure of whether they are federal or state grants or unsure of the correct CFDA numbers.

Condition

While the County did prepare a SEFA, it was not materially correct. Grants were omitted and CFDA numbers were incorrect.

Recommendation

The departments need to establish a better system for tracking grants. If they are unsure of whether they are federal or state grants or the CFDA numbers, they should contact the grantor.

Current Status

This finding has not been resolved. See 2012-3.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas Department of Education			
School Breakfast Program	10.553	NA	\$ 17,620
National School Lunch Program	10.555	NA	25,840
Passed Through Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	10.557	2011/2012IW500343 2011/2012IW100343	268,742
Total U.S. Department of Agriculture			<u>312,202</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	11056617FY2012BVP	2,811
Internet Crimes against Children Task Force Program-RECOVERY	16.800	OJJOPFY09	588
Passed Through Kansas Criminal Justice Coordinating Council			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13-JAG-14 2012-DJ-BX-0114	14,541
Total U.S. Department of Justice			<u>17,940</u>
U.S. Department of Transportation			
Passed Through Kansas Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	PT-0799-31 PT-0799-32 PT-0799-33	511,821
State and Community Highway Safety	20.600	SP-1300-12	8,009
Alcohol Impaired Driving Countermeasures Incentives	20.601	SP-3103-12 SP-3103-13	7,472
Occupant Protection Incentive Grants	20.602	SP-4205-13	1,470
Total U.S. Department of Transportation			<u>528,772</u>
U.S. Environmental Protection Agency			
Nonpoint Source Implementation Grants	66.460	NA	250
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Juvenile Justice Authority			
Foster Care Title IV-E	93.658	NA	29,470
Passed Through Kansas Department of Health and Environment			
Special Programs for the Aging, Title VII, Chapter 3	93.041	11-02-RECOHD	3,387
Special Programs for the Aging, Title III, Part B	93.044	12-10-3B	2,719
National Family Caregiver Support, Title III, Part E	93.052	12-10-3E	7,676
Public Health Emergency Preparedness	93.069	NA	45,508
Environmental Public Health and Emergency Response	93.070	1UE1EH000825-01	278
Project Grants and Cooperative Agreements for Tuberculosis Control	93.116	U52PS707869-21	1,290
Family Planning - Services	93.217	FHPHA070009-44	41,516
Immunization Cooperative Agreements	93.268	NA	5,812
Center for Disease Control and Prevention - Investigation and Techni	93.283	U58DP001968-04	15,115
Child Care and Development Block Grant	93.575	MOU-SRS	27,380
Prevention and Public Health Fund (Affordable Care Act)	93.539	H23IP000563-01	88,697
Medical Assistance Program	93.778	KHPAA2011-038	100,000
Centers for Medicare and Medicaid Services (CMS) Research	93.779	NA	2,665
Preventative Health and Health Services Block Grant	93.991	2B01DP009021-12	4,638
Maternal and Child Health Services Block Grant to the States	93.994	B04MC23380-01 B04MC25344-01	52,432
Total U.S. Department of Health and Human Services			<u>428,583</u>
U.S. Department of Homeland Security			
Passed Through Kansas Division of Emergency Preparedness			
Emergency Management Performance Grant	97.042	EMW2012EP00026	30,193
Homeland Security Grant Program	97.067	Accountability Phase 2	21,198
Total U.S. Department of Homeland Security			<u>51,391</u>
U.S. Election Assistance Commission			
Passed Through Kansas Secretary of State			
Help America Vote Act Title II, Section 251	90.401	2009 KS State Plan	36,947
Total Expenditures of Federal Awards			\$ <u>1,376,085</u>

See accompanying notes to schedule of expenditures of federal awards.

MUNICIPAL XYZ ABBB TEMPLATE
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Reno County, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 – SUBRECIPIENTS

Reno County, Kansas provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$71,043
Kansas Children's Service League	93.778	\$98,000

NOTE 3 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2012, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
State and Community Highway Safety	20.600	\$4,700
Help America Vote Act Requirements Payments	90.401	\$36,947
Homeland Security Grant Program	97.067	\$21,198